

(Kent Spade)

EXHIBIT

A



October 20, 2006

Ms Brandi Lauletti
 Fund Administrator
 UFCW Local 174 Pension Fund
 540 West 48th Street
 New York, NY 10036-1130

UFCW Local 174 Pension Fund
Withdrawal Liability – Premier Veal, Inc.

Dear Brandi:

We have prepared the enclosed withdrawal liability calculation for Premier Veal, Inc. based on their withdrawal from the UFCW Local 174 Pension Fund effective April 30, 2006. The liability (as calculated in connection with the July 1, 2005 actuarial valuation) attributable to Premier Veal, Inc. is \$2,611,300 after application of the de minimis adjustment.

We have used the following employer contributions in the calculation:

<u>Plan Year Beginning July 1</u>	<u>Contribution</u>
2000	\$ 107,622.25
2001	102,113.25
2002	95,750.50
2003	84,400.00
2004	<u>21,800.00</u>
Total	\$ 411,686.00

Midtown Packing Co.'s payment of their withdrawal liability should be made within 60 days of receipt of the demand letter. Payment may be made in 20 annual installments of \$114,266 or in 80 equal quarterly payments of \$29,346.

The payment schedule is based on the following employer base units (contribution months per Plan Year beginning July 1):

1996	642	1997	580	1998	492
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The average of the three highest years' contribution base units (1996 to 1998) was 571.33 and the highest contribution rate was \$200.00 per member per month, resulting in an annual payment of \$114,266.00 (= 571.33 x \$200.00).

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Ms Brandi Lauletti
Fund Administrator
UFCW Local 174 Pension Fund
October 20, 2006

If there are any questions, please let me know.

Best regards.

Sincerely,



Kent A. Spade F.S.A.

Enclosures



UFCW LOCAL 174 PENSION FUND
ESTIMATED WITHDRAWAL LIABILITY

EMPLOYER:	Premier Veal, Inc.
Withdraw During Plan Year Beginning July 1:	2005
1. Plan's estimated unfunded value of vested benefits as of June 30, 2005	\$ <u>87,019,383</u>
2. Total of all employer contributions to the Plan for Plan Years 2000 - 2004 (exclusive of contributions of employers who withdrew prior to the Plan Year beginning July 1, 2005)	\$ <u>13,719,093</u>
3. Unfunded value of vested benefits as of June 30, 2005 per dollar of employer contributions during Plan Years 2000 - 2004 = (1) / (2)	<u>6.34294</u>
4. Premier Veal, Inc. contributions for Plan Years 2000 - 2004	\$ <u>411,686</u>
5. Premier Veal, Inc. allocable share of the unfunded value of vested benefits as of June 30, 2005 = (3) x (4)	\$ <u>2,611,300</u>
6. De minimis threshold: smaller of 3/4% of (1) (.0075 x \$87,019,383 = \$652,645) and \$50,000	\$ <u>50,000</u>
7. Employer withdrawal liability amount after de minimis adjustment:	
a. if (5) is less than (6)	<u>N/A</u> \$0
b. if (5) is equal to or more than (6), but less than \$100,000	<u>N/A</u> Amount in (5) less amount in (6)
c. if (5) is between \$100,000 and the sum of \$100,000 and the amount in (6)	<u>N/A</u> Double amount in (5) less the sum of (6) and \$100,000
d. if (5) is more than the sum of \$100,000 and the amount in (6)	<u>\$ 2,611,300</u> Amount in (5)

**UFCW LOCAL 174 PENSION FUND
WITHDRAWAL LIABILITY**

EMPLOYER:

Premier Veal, Inc.

Payment Schedule

1 **High Contribution Rate (Per Member Per Month Basis)** \$ **200.00**
ERISA Section 4219(c)(1)(C)(i)(II)

2 **Highest average consecutive three year Contribution Base Units**

<u>Plan Year Beginning July 1</u>	<u>Months of Contributions</u>	<u>Average for prior 3 Years</u>
1995	451	
1996	642	
1997	580	558
1998	492	571
1999	425	499
2000	550	489
2001	533	503
2002	498	527
2003	439	490
2004	110	349

Highest 3 years Average 571.33

ERISA Section 4219(c)(1)(C)(i)(I)

3 **Amount of each annual payment: = (1) x (2)** \$ **114,266.00**

4 **Payment Schedule:**

	<u>Year Beginning</u>	<u>Balance at Beginning of Year</u>	<u>Payment Due</u>	<u>Remaining Balance</u>	<u>7.50% Interest</u>	<u>Balance at End of Year</u>
1	11/1/2006	\$2,611,300	\$114,266	\$2,497,034	\$187,278	\$2,684,312
2	11/1/2007	\$2,684,312	\$114,266	\$2,570,046	\$192,753	\$2,762,799
3	11/1/2008	\$2,762,799	\$114,266	\$2,648,533	\$198,640	\$2,847,173
4	11/1/2009	\$2,847,173	\$114,266	\$2,732,907	\$204,968	\$2,937,875
5	11/1/2010	\$2,937,875	\$114,266	\$2,823,609	\$211,771	\$3,035,380
6	11/1/2011	\$3,035,380	\$114,266	\$2,921,114	\$219,084	\$3,140,198
7	11/1/2012	\$3,140,198	\$114,266	\$3,025,932	\$226,945	\$3,252,877
8	11/1/2013	\$3,252,877	\$114,266	\$3,138,611	\$235,396	\$3,374,007
9	11/1/2014	\$3,374,007	\$114,266	\$3,259,741	\$244,481	\$3,504,222
10	11/1/2015	\$3,504,222	\$114,266	\$3,389,956	\$254,247	\$3,644,203
11	11/1/2016	\$3,644,203	\$114,266	\$3,529,937	\$264,745	\$3,794,682
12	11/1/2017	\$3,794,682	\$114,266	\$3,680,416	\$276,031	\$3,956,447
13	11/1/2018	\$3,956,447	\$114,266	\$3,842,181	\$288,164	\$4,130,345
14	11/1/2019	\$4,130,345	\$114,266	\$4,016,079	\$301,206	\$4,317,285
15	11/1/2020	\$4,317,285	\$114,266	\$4,203,019	\$315,226	\$4,518,245
16	11/1/2021	\$4,518,245	\$114,266	\$4,403,979	\$330,298	\$4,734,277
17	11/1/2022	\$4,734,277	\$114,266	\$4,620,011	\$346,501	\$4,966,512
18	11/1/2023	\$4,966,512	\$114,266	\$4,852,246	\$363,918	\$5,216,164
19	11/1/2024	\$5,216,164	\$114,266	\$5,101,898	\$382,642	\$5,484,540
20	11/1/2025	\$5,484,540	\$114,266	\$5,370,274	\$402,771	\$5,773,045

5 **Quarterly Payments**
Quarterly Payments \$29,346 for 80 Quarters